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THIS MESSAGE HAS 16 PAGES INCLUDING THIS SHEETTO: Commissioner of PatentsFAX NO.: 571-273-8300FROM: Kin-Wah TongDATE: December 27, 2007MATTER: Serial No. 10/726,002 Filed: December 1, 2003DOCKET NO.: YOR920030522US1APPLICANT: Zhen Liu

The following has been received in the U.S. Patent and Trademark Office on the date of this facsimile:

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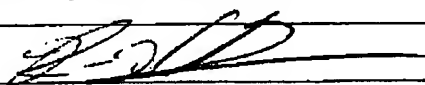
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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/726,002
	Filing Date	December 01, 2003
	First Named Inventor	Zhen Liu
	Group Art Unit	2141
	Examiner Name	Gillis Brian J.
Total Number of Pages in This Submission	Attorney Docket Number	YOR920030522US1

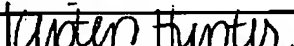
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm or Individual name	Kin-Wah Tong, Esq. Reg. No.: 39,400		
Signature			
Date	December 27, 2007		

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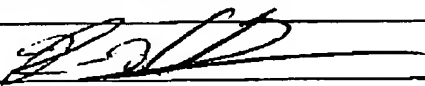
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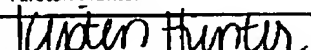
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Firm or Individual name	Kin-Wah Tong, Esq. Reg. No.: 39,400
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Date	December 27, 2007

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IN THE UNITED STATES
PATENT AND TRADEMARK OFFICE

PATENT APPLICATION

Applicant: **Liu et al.**Filed: **December 1, 2003**Case: **YOR920030522US1**Group Art Unit: **2141**Serial No.: **10/726,002**Examiner: **Gillis, Brian J.**Confirmation No.: **5240**Title: **METHOD AND APPARATUS FOR VIRTUALIZING NETWORK RESOURCES**

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RESPONSE UNDER 37 C.F.R. § 1.111

This Response addresses the Office Action dated September 27, 2007 (Paper No. 09192007). Although the Applicants believe that no fee is due in connection with this response, the Commissioner is hereby authorized to charge Counsel's Deposit Account No. 20-0782/IBMY/920030522 for any fees, including extension of time or excess claim fees, required to make this response timely and acceptable to the Office.